

## WORKPAPER INSTRUCTIONS

### PART 329 – INTEREST ON DEPOSITS – NOW ACCOUNTS

#### General Instructions:

1. Enter requested information on worksheet(s). If information is not available or disclosure is not applicable, enter "N/A."
2. Use the Comments and Violations Section:
  - For apparent violations (for example, subsequent disclosures were not provided, etc.)
  - Any issues requiring additional comments or review/follow-up

Clearly state violations. Highlight or mark in red for easy reference.

3. Enter the financial institution's:
  - Name
  - Cert. #
  - Branch
  - Examination date
  - Examiner-in-Charge
  - Name of the individual who actually completes the workpaper

#### NOW Account Eligibility Workpaper

*NOTE: Document only those accounts which have been selected for further review.*

1. Enter the following data for the NOW accounts reviewed:
  - a) Account Owner's name
  - b) Account number
  - c) Type of business/organization of the account holder if other than individual
  - d) Date the account was opened according to the applicable signature card